

House File 2468

H-8305

1 Amend the amendment, H-8303, to House File 2468, as
2 follows:

3 1. By striking page 1, line 1, through page 8, line
4 5, and inserting:

5 <Amend House File 2468 as follows:

6 1. By striking everything after the enacting clause
7 and inserting:

8 <Section 1. NEW SECTION. **421.48 Background checks.**

9 An applicant for employment with the department of
10 revenue shall be subject to a national criminal history
11 check through the federal bureau of investigation. A
12 contractor, vendor, employee, or any other individual
13 performing work for the department of revenue, shall be
14 subject to a national criminal history check through
15 the federal bureau of investigation at least once
16 every ten years. The department of revenue shall
17 request the national criminal history check and shall
18 provide the individual's fingerprints to the department
19 of public safety for submission through the state
20 criminal history repository to the federal bureau of
21 investigation. The individual shall authorize release
22 of the results of the national criminal history check
23 to the department of revenue. The department of
24 revenue shall pay the actual cost of the fingerprinting
25 and national criminal history check, if any. The
26 results of a criminal history check conducted pursuant
27 to this section shall not be considered a public record
28 under chapter 22.

29 Sec. 2. Section 422.11L, subsection 3, paragraph d,
30 Code 2016, is amended to read as follows:

31 d. (1) A taxpayer must submit an application to
32 the department for each separate and distinct solar
33 installation. The application must be approved by
34 the department in order to claim the tax credit. The
35 application must be filed by May 1 following the year

1 of the installation of the solar energy system.

2 (2) The department shall accept and approve
3 applications on a first-come, first-served basis until
4 the maximum amount of tax credits that may be claimed
5 pursuant to subsection 4 is reached. If for a tax year
6 the aggregate amount of tax credits applied for exceeds
7 the amount specified in subsection 4, the department
8 shall establish a wait list for tax credits. Valid
9 applications filed by the taxpayer by May 1 following
10 the year of the installation but not approved by the
11 department shall be placed on a wait list in the order
12 the applications were received and those applicants
13 shall be given priority for having their applications
14 approved in succeeding years. Placement on a wait list
15 pursuant to this subparagraph shall not constitute
16 a promise binding the state. The availability of a
17 tax credit and approval of a tax credit application
18 pursuant to this section in a future year is contingent
19 upon the availability of tax credits in that particular
20 year.

21 Sec. 3. Section 422.11L, Code 2016, is amended by
22 adding the following new subsection:

23 NEW SUBSECTION. 6. For purposes of this section,
24 "Internal Revenue Code" means the Internal Revenue Code
25 of 1954, prior to the date of its redesignation as the
26 Internal Revenue Code of 1986 by the Tax Reform Act of
27 1986, or means the Internal Revenue Code of 1986 as
28 amended to and including January 1, 2016.

29 Sec. 4. Section 423.3, subsection 80, Code 2016, is
30 amended to read as follows:

31 80. a. For purposes of this subsection,
32 "designated exempt entity" means an any of the
33 following:

34 (1) An entity which is designated in section 423.4,
35 subsection 1 or 6.

1 (2) An entity which is an instrumentality of a
2 county or municipal government, including an agent of
3 such entity, if the entity was created for the purpose
4 of owning, including pursuant to a lease-purchase
5 agreement, real property located within a reinvestment
6 district established under chapter 15J.

7 b. If Subject to the limitations in paragraph
8 "c", if a contractor, subcontractor, or builder is
9 to use building materials, supplies, and equipment
10 in the performance of a construction contract with a
11 designated exempt entity, the person shall purchase
12 such items of tangible personal property without
13 liability for the tax if such property will be used
14 in the performance of the construction contract and a
15 purchasing agent authorization letter and an exemption
16 certificate, issued by the designated exempt entity,
17 are presented to the retailer.

18 c. (1) The With regard to a construction contract
19 with a designated exempt entity described in paragraph
20 "a", subparagraph (1), the sales price of building
21 materials, supplies, or equipment is exempt from tax
22 by this subsection only to the extent the building
23 materials, supplies, or equipment are completely
24 consumed in the performance of the construction
25 contract with the designated exempt entity.

26 (2) With regard to a construction contract with
27 a designated exempt entity described in paragraph
28 "a", subparagraph (2), the sales price of building
29 materials, supplies, or equipment is exempt from tax
30 by this subsection only to the extent the building
31 materials, supplies, or equipment are completely
32 consumed in the performance of a construction contract
33 to construct a project, as defined in section 15J.2,
34 subsection 10, which project has been approved by the
35 economic development authority board in accordance with

1 chapter 15J.

2 ~~e.~~ d. Where Subject to the limitations in
3 paragraph "c", where the owner, contractor,
4 subcontractor, or builder is also a retailer holding a
5 retail sales tax permit and transacting retail sales
6 of building materials, supplies, and equipment, the
7 tax shall not be due when materials are withdrawn from
8 inventory for use in construction performed for a
9 designated exempt entity if an exemption certificate is
10 received from such entity.

11 ~~d.~~ e. Tax Subject to the limitations in paragraph
12 "c", tax shall not apply to tangible personal property
13 purchased and consumed by a manufacturer as building
14 materials, supplies, or equipment in the performance
15 of a construction contract for a designated exempt
16 entity, if a purchasing agent authorization letter and
17 an exemption certificate are received from such entity
18 and presented to a retailer.

19 Sec. 5. Section 429.2, subsection 2, paragraph c,
20 Code 2016, is amended to read as follows:

21 c. The director of revenue shall consider all
22 evidence and witnesses offered by the taxpayer and
23 the department, including but not limited to evidence
24 relating to the proper valuation of the property
25 involved.

26 Sec. 6. Section 437A.15, subsection 7, paragraph b,
27 Code 2016, is amended to read as follows:

28 b. The task force shall study the effects of the
29 replacement taxes under this chapter and chapter 437B
30 on local taxing authorities, local taxing districts,
31 consumers, and taxpayers through January 1, 2016 2019.
32 If the task force recommends modifications to the
33 replacement tax that will further the purposes of tax
34 neutrality for local taxing authorities, local taxing
35 districts, taxpayers, and consumers, consistent with

1 the stated purposes of [this chapter](#), the department of
2 management shall transmit those recommendations to the
3 general assembly.

4 Sec. 7. Section 437B.11, subsection 7, Code 2016,
5 is amended to read as follows:

6 7. The utility replacement tax task force created
7 in [section 437A.15](#) shall study the effects of the
8 replacement tax on local taxing authorities, local
9 taxing districts, consumers, and taxpayers through
10 January 1, ~~2016~~ 2019. If the task force recommends
11 modifications to the replacement tax that will further
12 the purposes of tax neutrality for local taxing
13 authorities, local taxing districts, taxpayers, and
14 consumers, consistent with the stated purposes of this
15 chapter, the department of management shall transmit
16 those recommendations to the general assembly.

17 Sec. 8. Section 476C.3, subsection 4, paragraph
18 b, subparagraph (3), Code 2016, is amended to read as
19 follows:

20 (3) (a) Of the maximum amount of energy production
21 capacity equivalent of all other facilities found
22 eligible under [this chapter](#), ten megawatts of nameplate
23 generating capacity or energy production equivalent
24 shall be reserved for solar energy conversion
25 facilities ~~with~~ that meet all of the following
26 requirements:

27 (i) The facility has a generating capacity of one
28 and one-half megawatts or less.

29 (ii) The facility is owned, in whole or in part,
30 directly or indirectly, or is contracted for, by
31 utilities described in [section 476C.1, subsection 6,](#)
32 paragraph "b", subparagraphs (4) and (5).

33 (iii) The facility is located in this state.

34 (iv) The facility meets the requirements of section
35 476C.1, subsection 6, paragraphs "d" through "f".

1 (b) A solar energy conversion facility that meets
2 the requirements of and is found eligible under
3 subparagraph division (a) shall be considered an
4 "eligible renewable energy facility" for purposes of
5 this chapter, notwithstanding any contrary provisions
6 of section 476C.1, subsection 6.

7 Sec. 9. Section 476C.3, subsection 7, Code 2016, is
8 amended to read as follows:

9 7. a. An owner meeting the requirements of section
10 476C.1, subsection 6, paragraph "b", shall not be
11 an owner of more than two eligible renewable energy
12 facilities. A person that has an equity interest equal
13 to or greater than fifty-one percent in an eligible
14 renewable energy facility shall not have an equity
15 interest greater than ten percent in any other eligible
16 renewable energy facility. This paragraph "a" shall
17 not apply to facilities described in section 476C.3,
18 subsection 4, paragraph "b", subparagraph (3).

19 b. An entity described in section 476C.1,
20 subsection 6, paragraph "b", subparagraphs (4) or (5),
21 shall not have an ownership interest in more than four
22 facilities described in section 476C.3, subsection 4,
23 paragraph "b", subparagraph (3).

24 Sec. 10. SOLAR ENERGY SYSTEM TAX CREDIT
25 APPLICATIONS. Notwithstanding the provision in
26 section 422.11L, subsection 3, paragraph "d", which
27 requires applications for the solar energy system tax
28 credit to be filed by May 1 following the year of the
29 installation, all of the following shall apply:

30 1. Applications for the solar energy system tax
31 credit filed after May 1, 2015, for solar energy
32 systems installed during the 2014 calendar year,
33 shall be eligible for approval under section 422.11L.

34 Such applications shall be accepted and approved on
35 a first-come, first-served basis and shall first be

1 eligible for approval for the tax year during which the
2 application is received, but not before the tax year
3 beginning January 1, 2016.

4 2. Applications for the solar energy system tax
5 credit filed after May 1, 2016, for solar energy
6 systems installed during the 2015 calendar year,
7 shall be eligible for approval under section 422.11L.
8 Such applications shall be accepted and approved on
9 a first-come, first-served basis and shall first be
10 eligible for approval for the tax year during which the
11 application is received, but not before the tax year
12 beginning January 1, 2017.

13 Sec. 11. EFFECTIVE UPON ENACTMENT. The section of
14 this Act providing for the approval of solar energy
15 tax credit applications filed after May 1 following
16 the year of the installation for solar energy systems
17 installed during the 2014 and 2015 calendar years,
18 being deemed of immediate importance, takes effect upon
19 enactment.

20 Sec. 12. EFFECTIVE UPON ENACTMENT. The following
21 provision or provisions of this Act, being deemed of
22 immediate importance, take effect upon enactment:

23 1. The section of this Act enacting section 421.48.

24 2. The section of this Act amending section 423.3,
25 subsection 80.

26 3. The section of this Act amending section 429.2.

27 4. The section of this Act amending section
28 437A.15.

29 5. The section of this Act amending section
30 437B.11.

31 6. The sections of this Act amending section
32 476C.3.

33 Sec. 13. RETROACTIVE APPLICABILITY. The following
34 provision or provisions of this Act apply retroactively
35 to January 1, 2015, for construction contracts entered

1 into on or after that date:

2 1. The section of this Act amending section 423.3,
3 subsection 80.

4 Sec. 14. RETROACTIVE APPLICABILITY. The following
5 provision or provisions of this Act apply retroactively
6 to January 1, 2016:

7 1. The section of this Act amending section
8 437A.15.

9 2. The section of this Act amending section
10 437B.11.

11 Sec. 15. RETROACTIVE APPLICABILITY. The following
12 provision or provisions of this Act apply retroactively
13 to January 1, 2015, for tax years beginning on or after
14 that date:

15 1. The section of this Act enacting section
16 422.11L, subsection 6.

17 Sec. 16. RETROACTIVE APPLICABILITY. The following
18 provision or provisions of this Act apply retroactively
19 to January 1, 2015, for tax years beginning on or after
20 that date:

21 1. The sections of this Act amending section
22 476C.3.

23 Sec. 17. RETROACTIVE APPLICABILITY. The following
24 provision or provisions of this Act apply retroactively
25 to applications for the renewable energy tax credit
26 made on or after June 26, 2015:

27 1. The sections of this Act amending section
28 476C.3.

29 Sec. 18. RETROACTIVE APPLICABILITY. The following
30 provision or provisions of this Act apply retroactively
31 to May 22, 2015:

32 1. The section of this Act amending section 429.2.

33 Sec. 19. APPLICABILITY. The section of this Act
34 amending section 423.3, subsection 80, applies to
35 purchases made on or after the effective date of the

1 section of this Act amending section 423.3, subsection
2 80.>

3 2. By renumbering, redesignating, and correcting
4 internal references as necessary.>

WINDSCHITL of Harrison